

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh *return on asset* (ROA), *return on equity* (ROE) dan ukuran perusahaan terhadap *earning per share* (EPS). Data yang digunakan dalam penelitian ini adalah data sekunder, laporan keuangan perusahaan kosmetik yang terdaftar di Bursa Efek Indonesia. Sampel yang digunakan dalam penelitian ini adalah lima perusahaan kosmetik yang terdaftar di Bursa Efek Indonesia pada periode 2011-2015 yang diambil menggunakan metode pengambilan sampel jenuh. Metode analisis dari penelitian ini menggunakan analisis regresi linier dengan SPSS versi 20. Hasil penelitian menunjukkan bahwa *return on asset* (ROA) berpengaruh positif signifikan terhadap *earning per share* (EPS), *return on equity* (ROE) berpengaruh negative signifikan terhadap *earning per share* (EPS) dan ukuran perusahaan berpengaruh positif signifikan terhadap *earning per share* (EPS).

Kata Kunci : *return on asset* (ROA), *return on equity* (ROE), *firm size*, *earning per share* (EPS), *return on equity* (ROE)

ABSTRACT

The purpose of this research is to examine the influence of return on asset (ROA), return on equity (ROE) and firm size to the earning per share (EPS). The data is the secondary data, financial statements of cosmetic companies which are listed in Indonesia Stock Exchange. The samples are five cosmetics companies which are listed in Indonesia stock Exchange in 2011-2015 periods which have been obtained by using saturated sample method. The analysis method has been done by using multiple linear regressions and SPSS 20 version. The result of the research shows that return on asset (ROA) give positive and significant influence to the earning per share (EPS), return on equity (ROE) give negative and significant influence to the earning per share (EPS), and firm size give positive and significant influence to the earning per share (EPS).

Keywords: return on asset (ROA), return on equity (ROE), firm size, earning per share (EPS), return on equity (ROE)

